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Proposed revisions to the medium-term plan for the period 2002-2005

Programme 25
Internal oversight

1. The preparation, format and content of the medium-term plan and its revisions are governed by the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8).

2. Regulation 4.13 provides, inter alia, that the medium-term plan shall be revised as necessary every two years to incorporate required programme changes and that the proposed revisions shall be as detailed as necessary to incorporate the programme implications of the resolutions and decisions adopted by intergovernmental organs and international conferences since the adoption of the plan.

3. The revisions proposed in the annex represent the realignment of strategies, expected accomplishments and indicators of achievement resulting from the reorganization of the programme to encompass three rather than four subprogrammes. There are no changes in the substance of the original medium-term plan, as there were no additions to or changes in legislative mandates. The revisions reflect the physical repositioning of existing language and necessary changes to reflect the new organizational structure approved by the General Assembly at its fifty-sixth session in the context of the adoption of the proposed programme budget for the biennium 2002-2003.

4. The previous four subprogrammes, central evaluation; audit and management consulting; central monitoring and inspection and investigations, would be realigned and renamed as follows: internal audit; monitoring, evaluation and consulting (which is subdivided into three parts: central monitoring and inspection, central evaluation and management consulting); and investigations.

5. The medium-term plan for the period 2002-2005 was adopted by the General Assembly in its resolution 55/234 of 23 December 2000 and issued as document A/55/6/Rev.1. The proposed programme budget for the biennium 2002-2003 is contained in documents A/56/6 and Corr.1 and Add.1 and 2 (Introduction,

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Sects. 1-33 and Income sects. 1-3). It was revised and approved by the General Assembly in its resolutions 56/253 and 56/254 of 24 December 2001.

6. In the proposed revisions, new text to be inserted appears in boldface type, and text to be deleted appears in strikeout type. An explanation of the changes is provided in italic type within brackets.

Annex

Proposed revisions to programme 25, Internal oversight

Overall orientation

25.2 The strategy for meeting the programme's objectives is based on the need to help Member States and the Organization ensure the compliance of programme activities with resolutions, regulations, rules and policies; the more efficient and effective delivery of the Organization's activities; the achievement of better results by determining all factors affecting the efficient and effective implementation of programmes, **as articulated in the road map towards the implementation of the United Nations Millennium Declaration (A/56/326)**; and the prevention and detection of fraud, waste, abuse, malfeasance or mismanagement. In carrying out its work, the overall approach of the Office is aimed at: (a) enhancing management of both human and financial resources of the Organization; (b) facilitating more transparent assignment of responsibility and accountability; (c) improving the systems of internal control by monitoring the compliance of oversight recommendations; and (d) protecting the assets of the Organization. [*changed to incorporate reference to the road map towards the implementation of the Untied Nations Millennium Declaration*]

25.3 The Office would realign the existing four subprogrammes into three: (a) internal audit; (b) monitoring, evaluation and consulting; and (c) investigations. The realigned subprogrammes would be carried out by: (a) the Internal Audit Division; (b) the Monitoring, Evaluation and Consulting Division; and (c) the Investigations Division respectively. This realignment aims to enhance functional synergies in programme monitoring, evaluation and management consulting in particular, and to improve the quality of oversight services and outputs in general. [*changed to reflect paragraph 28.3 of the proposed programme budget for the biennium 2002-2003, as approved by the General Assembly in resolution 56/253*]

Renumber old paragraphs 25.3 and 25.4 as 25.4 and 25.5 respectively.

Subprogramme 1
Internal audit

Objective

25.6 [*old paragraph 25.9*] The primary objective of the subprogramme is to ensure efficient and effective implementation and management of programmes, activities and operations by programme managers in accordance with the relevant legislative mandates.

Strategy

25.7 [*old paragraph 25.10, as revised*] Within the Office of Internal Oversight Services, substantive responsibility for this subprogramme is vested in the **Internal** Audit ~~and Management Consulting~~ Division. The Division will examine, review and appraise the use of financial resources in order to ensure the implementation of programmes and legislative mandates; ascertain compliance of programme managers with the financial and administrative regulations and rules as well as with the approved recommendations of external oversight bodies; ~~undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates~~; monitor the effectiveness of the systems of internal control of the Organization; and ensure proper management of the Organization's assets and resources. ~~The Division will assist programme managers in strengthening their accountability and internal control framework through the identification of best practices and opportunities presented by the changing circumstances.~~ [*changed to reflect new structure*]

Expected accomplishments

25.8 [*old paragraph 25.11*] Expected accomplishments would include greater compliance with General Assembly directives, established regulations, rules, policies and procedures; enhancement of transparency and accountability within the Organization; and increased efficiency.

Indicators of achievement

25.9 [*old paragraph 25.12, as revised*] Indicators of achievement would include: (a) the number of audit recommendations implemented by programme managers; (b) ~~a more effective use of financial resources in order to guarantee the implementation of programmes and mandates and more effective procedures; (c)~~ the level of recovery of erroneous or unauthorized expenditures; and ~~(d)~~ **(c)** better coordination with external oversight bodies. [*changed to reflect new structure*]

Subprogramme 2
Monitoring, evaluation and consulting

A. Central monitoring and inspection [*New*]

Objective

25.10 [*old paragraph 25.13, as revised*] The objective **of this component** of the subprogramme is to strengthen programme implementation by monitoring the delivery and output of the programmes and to determine whether they are adequate, timely and in accordance with the mandates, whether they address effectively the objectives of the programmes and whether resources are used efficiently. [*changed to reflect new structure*]

Strategy

25.11 [*old paragraph 25.14, as revised*] Within the Office of Internal Oversight Services, responsibility for this **component of the** subprogramme is vested in the ~~Central Monitoring and Inspection Unit~~. **Monitoring, Evaluation and Consulting Division**. The ~~Unit~~ **Division** will monitor changes made during the biennium in the programme of work as set out in the programme budget and, at the end of the biennium, will determine the actual progress made towards achieving the objectives and expected accomplishments through the delivery of final output in comparison with the objectives set out in the programme narratives of the approved programme budget. The ~~Unit~~ **Division** will examine whether activities correspond to mandates and the reasons for postponement, reformulation, termination or addition. The ~~Unit~~ **Division** will assist programme managers in improving managerial and programmatic efficiency by undertaking ad hoc reviews (inspections) to help them to identify problems affecting the effective and efficient delivery of their outputs. To ensure that recommended corrective measures are implemented, the ~~Unit~~ **Division** will conduct follow-up reviews. The ~~Unit~~ **Division** will also provide guidelines and best practices on performance reporting to programme managers in order to help them to identify problems affecting the effective and efficient implementation of their work programmes. [*changed to reflect new structure*]

Expected accomplishments

25.12 [*old paragraph 25.15*] Expected accomplishments would include more effective monitoring by programme managers of the implementation of activities; reporting thereon to the General Assembly through the Committee for Programme and Coordination; and more timely programme delivery.

Indicators of achievement

25.13 [*old paragraph 25.16*] The indicators of achievement would include an increase in the adoption by programme managers of monitoring procedures and work plans to follow progress made towards achieving accomplishments; the level of compliance by programme managers with inspection recommendations; and the submission of reports in a timely manner in accordance with rule 6.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.

B. Central evaluation [*New*]

Objective

25.14 [*old paragraph 25.5, as revised*] The objective of this **component of the** subprogramme is: (a) to enable intergovernmental bodies to determine as systematically and objectively as possible the efficiency and effectiveness of the Organization's activities in relation to their objectives; and (b) to enable the Secretariat and Member States to engage in systematic reflections with a view to increasing the effectiveness of the main programmes of the Organization. [*changed to reflect new structure*]

Strategy

25.15 [*old paragraph 25.6, as revised*] Within the Office of Internal Oversight Services, substantive responsibility for this **component of the** subprogramme is vested in the ~~Central Evaluation Unit~~ **Monitoring, Evaluation and Consulting Division**. The ~~Unit~~ **Division** will conduct evaluations that facilitate an assessment by intergovernmental bodies of the relevance, effectiveness and impact of outputs and activities against the objectives of a programme or subprogramme. The ~~Unit~~ **Division** will utilize baseline data and indicators of progress to assess programme impact in terms of the objectives and will identify and analyse the factors associated with effectiveness, implementation and impact. The ~~Unit~~ **Division** will also assist departments and offices in the Secretariat in implementing evaluation recommendations approved by the General Assembly and in developing their own self-evaluation activities. The ~~Unit~~ **Division** will conduct workshops and provide training on evaluation at the request of departments and offices, and in other ways support self-evaluation. [*changed to reflect new structure*]

Expected accomplishments

25.16 [*old paragraph 25.7*] Expected accomplishments would consist of improvements in helping intergovernmental organs to determine the relevance, efficiency and effectiveness of the mandated programmes and activities.

Indicators of achievement

25.17 [*old paragraph 25.8*] Indicators of achievement would include: (a) the number of evaluation recommendations approved by pertinent intergovernmental bodies that had been implemented by programme managers; (b) better coordination with external oversight bodies; (c) the quality of evaluation recommendations and their contribution towards a better analysis of the implementation and effectiveness of programmes by intergovernmental bodies; and (d) the quality and extent of self-evaluations conducted by programme managers.

C. Management consulting [*New*]

Objective

25.18 [*old paragraph 25.9, as revised*] The primary objective **of this component** of the subprogramme is to ensure efficient and effective implementation and management of programmes, activities and operations by programme managers in accordance with the relevant legislative mandates. [*changed to reflect new structure*]

Strategy

25.19 [*old paragraph 25.10, as revised*] Within the Office of Internal Oversight Services, substantive responsibility for this **component of** subprogramme is vested in the ~~Audit and Management Consulting~~ **Monitoring, Evaluation and Consulting** Division. The Division will ~~examine, review and appraise the use of financial resources in order to ensure the implementation of programmes and legislative mandates; ascertain compliance of programme managers with the financial and administrative regulations and rules as well as with the approved recommendations of external oversight bodies; undertake management audits, reviews and surveys to improve the structure of the Organization and its~~ **provide management consulting services to improve the level of service delivery and to enhance the Organization's** responsiveness to the requirements of programmes and legislative mandates. ~~monitor the effectiveness of the systems of internal control of the Organization; and ensure proper management of the Organization's assets and resources.~~ The Division will assist programme managers in strengthening their accountability and internal control framework through the identification of best practices and opportunities presented by the changing circumstances. [*changed to reflect new structure*]

Expected accomplishments

25.20 [*old paragraph 25.11, as revised*] Expected accomplishments would include ~~greater compliance with General Assembly directives, established regulations, rules, policies and procedures; enhancement of transparency and accountability within the Organization; and~~ increased **effectiveness and efficiency in managing programmes as a result of the management consulting services provided**. [*changed to reflect new structure*]

Indicators of achievement

25.21 [*old paragraph 25.12, as revised*] Indicators of achievement would include: (a) ~~the number of audit recommendations implemented by programme managers; (b)~~ a more effective use of ~~financial~~ resources in order to guarantee the implementation of programmes and mandates and more effective procedures; **and (b) the percentage of management consulting recommendations implemented by programme managers.** ~~(c) the level of recovery of erroneous or unauthorized expenditures; and (d) better coordination with external oversight bodies.~~ [*changed to reflect new structure*]

Subprogramme 3
Investigations

25.22 [*old paragraph 25.17*] The objective of this subprogramme is to ensure compliance with regulations and rules of the United Nations and to minimize the occurrence of fraud, violations of regulations and rules of the United Nations, mismanagement, misconduct, waste of resources and abuse of authority.

Strategy

25.23 [*old paragraph 25.18, as revised*] Within the Office, substantive responsibility is vested in the Investigations ~~Section~~ **Division**. The ~~Section~~ **Division** will investigate reported allegations of fraud, misconduct, mismanagement, waste of resources, abuse of authority, violations of regulations and rules of the United Nations and other malfeasance. On the basis of its findings, the ~~Section~~ **Division** will recommend the jurisdictional, disciplinary or other corrective action that should be taken. The ~~Section~~ **Division** will also assess the potential for fraud and other violations in high-risk operations through the analysis of control systems and will recommend action to be taken in order to minimize the risk of occurrence of such violations. In addition, in case of need and when appropriate, the ~~Section~~ **Division** will provide investigative services to the funds and programmes of the United Nations. [*changed to reflect new structure*]

Renumber old paragraphs 25.19 and 25.20 as 25.24 and 25.25 respectively.